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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

_____)	
SECURITIES INVESTOR PROTECTION)	
CORPORATION,)	Adv. Pro. No. 08-01789 (BRL)
)	
Plaintiff-Applicant,)	SIPA Liquidation
)	
v.)	(Substantively Consolidated)
)	
BERNARD L. MADOFF INVESTMENT)	
SECURITIES LLC,)	
Defendant.)	
_____)	
)	
IN RE:)	
)	
BERNARD L. MADOFF,)	
)	
Debtor.)	
)	
_____)	

CERTIFICATE OF SERVICE

I, Kevin H. Bell, hereby certify that on December 14, 2012, I caused true and correct copies of the Recommendation of the Securities Investor Protection Corporation in Support of Applications of International Special Counsel to Irving H. Picard, Trustee, for Interim Compensation or Final Compensation and Reimbursement of Expenses, to be served upon

counsel for those parties who receive electronic service through ECF and by electronic mail or prepaid regular U.S. Mail, to those parties as set forth on the attached Schedule A.

/s/Kevin H. Bell
Kevin H. Bell

Schedule A

Via U.S. Mail:

Irving H. Picard, Esq.
David J. Sheehan, Esq.
Baker & Hostetler LLP
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Internal Revenue Service
District Director
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Chapter 7 Trustee:

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